



Council for British Research in the Levant

**(Registered Charity Number 1073015)**

**(Company Registration Number 3566646)**

**ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2022**

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# **COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**

## **ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2022**

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# **COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**

## **ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2022**

### **Council for British Research in the Levant**

Registered Charity Number 1073015

Registered Company Number 3566646

Registered Office: The British Academy  
10 Carlton House Terrace  
London SW1Y 5AH

President – Professor Clive Holes (retired November 2021)

#### **Trustees**

Dr Robert Bewley	Chairman (elected November 2020)
John Shakeshaft	Hon Treasurer (elected November 2020)
Dr Elian Weizman	Hon Secretary (elected November 2020)
Professor Graeme Barker	Hon Research Chair (elected November 2021); Hon Publications Chair (elected November 2020)
Tom Thomson	Trustee with responsibility for risk governance (elected December 2019)
Dr Kamal Badreshany	(elected November 2020)
Dr Nadia Naser-Najjab	(elected November 2020)
Dr Nellie Phoca-Cosmetatou	(elected December 2019)
Kate Owen	(elected December 2019)
Dr Rachael Sparks	(elected December 2019)
Dr Gerasimos Tsourapas	(elected December 2019)

The trustees act as directors for the purposes of company law.

#### **Principal Bankers**

Royal Bank of Scotland Plc  
London Drummonds Branch  
49 Charing Cross Road  
London  
SW1A 2DX

#### **Auditors**

Williamson Morton Thornton LLP  
Verulam Point  
Station Way  
St Albans, Herts  
AL1 5HE

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### Objectives and Activities for the Public Benefit

The CBRL is established to advance public education through conducting, supporting, and promoting scholarly research in the humanities, social sciences, and related subject areas in the Levant, and the dissemination of the useful results of such research. The trustees confirm that they have taken due regard to the Charity Commission's guidance on public benefit when reviewing the CBRL's achievements and plans. Lists of current and recent awards are published on the website, which also lists forthcoming and previous events, regular news items and blogs.

The trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission (section 17 of the Charities Act 2011). The trustees draw attention to the membership services detailed on [www.cbri.ac.uk](http://www.cbri.ac.uk) (provision of library services, accommodation, meeting and research space, and access to reference collections), grants and scholarships, and public lectures, academic workshops and other related events, notwithstanding the disruptions imposed by the continuation of COVID-19 pandemic in 2021/22. The CBRL Library, with its branches in both institutes and combined catalogue, remained closed during 2021/2022 due to the pandemic, renovations at the Kenyon Institute in Jerusalem and preparations for a move of the Amman Institute. There were some library visits by private appointment when circumstances allowed in Amman. CBRL journal publications have open access policies, although these are dependent on funding being arranged by the authors of papers. Many CBRL monographs published between 2000 and 2017 in 2021/2022 continued to be available on an open access repository (the Archaeological Data Service). New archaeological volumes in future will be placed directly online as open access.

### Achievements and Performance

The CBRL achieves its objectives for public benefit through a programme of conducting, sponsoring and facilitating research and the dissemination of its in-house publications (*Levant*, *Contemporary Levant*, the *CBRL Bulletin*, and monographs), through its website, supporting publication in other outlets, by organising academic meetings, public lectures and webinars, and through the presentation of lectures on research by staff members. The new website launched in April 2021 continued to be developed with additional content. The issue of an electronic *Year in Review* in December 2021 highlighted the calendar year's achievements.

2021/22 was a year of good progress on several key fronts with the relocation of the Amman Institute to a popular location in the city, the completion of major renovation works at the Kenyon Institute in Jerusalem, the move of the London team to a refurbished office in the British Academy building, and the recommencement of previously postponed field research. A Strategic Projects Director was recruited at the London office to lead on archive and library initiatives and began by organising and relocating the archive there. CBRL's grant portfolio was revised to take into account new CBRL research themes, and the 2021/22 grant call successfully completed with high quality applications. It was possible to host some in-person meetings and events again, at the same time as continuing to expand reach through online platforms. A new organisational Statement of Principles was released in December 2021, building on CBRL's updated mission, vision and values released earlier in 2021. A new unified brand identity, drawing inspiration from the Levant region and its heritage, was launched in February 2022, which has been very well received.

### Grantees and prize-winners

Easing of Covid-19 pandemic restrictions allowed CBRL-sponsored researchers to resume fieldwork, including activities postponed from 2020/2021. Following a comprehensive review and update of its awards programme, CBRL made 16 awards (12 postdoctoral and 4 postgraduate) in 2021/2022: six project grants; two residential fellowships; five travel grants, including one postdoctoral (pg) and four postgraduate (pg); two network partnership awards; and one special award. The British Academy grant funded all postdoctoral awards. Monies from membership fees, donations and unrestricted income was used to fund postgraduate grants.

Farah Aboubakr University of Edinburgh	Palestinian transgressive voices: cultural memory and performative arts in the diaspora and Palestine	Project grant £4,450
Ariell Ahearn University of Oxford	Pastoral cultural landscapes and transhuman land rights: Wadi Dana, 20 years after the Dana Declaration	Project grant £5,110

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Hanna Baumann University College London	Infrastructural exclusion, incorporation and contestation in East Jerusalem	Fellowship £2,600
James Fraser British Museum	Khirbet Ghazlan archaeology project, Jordan	Project grant £8,000
Hala Ghanem University of Sheffield	Enhancing everyday outdoor experiences of refugees in Jordan: a collaborative series of multi-level/actor workshops	Project grant £4,900
Hussam Hussein University of Oxford	The implications of the European Green Deal for the Middle East: lessons from EU-Jordan relations	Networking partnership award £2,200
Sultan Abdalrahm Al Khulaifi University of Glasgow	Qatari foreign policy towards the Israeli Palestinian conflict	Travel grant (pg) £1,000
Jack McGinn London School of Economics	Rural decentralised political organising in the Syrian Revolution	Travel grant (pg) £1,000
Julio Moreno Cirujano SOAS University of London	Looking like a state: aesthetics and materiality in British Mandate Palestine	Travel grant (pg) £1,000
Veronica Occari University College London	Glass from Crusader sites: technology, production and distribution as a reflection of a distinctive society	Fellowship £4,494
David Petts University of Durham	British colonial architecture in Jordan and its management in a post-colonial context: The case for the Al-Safawi compound	Networking Partnership award £2,000
Mehroosh Tak, Royal Veterinary College, University of London	Occupied food systems: the case of Palestine	Project grant £7,900
Carmen Ting University of Cambridge	The glaze is less opaque on the other side: rethinking the role of the Levant in the emergence of Islamic glaze production	Project grant £7,780
Gerasimos Tsourapas University of Glasgow	Arab diaspora and transnational politics in Greece and Cyprus	Travel grant (pd) £1,000
Mandy Turner University of Manchester	<i>From the River to the Sea: Palestine and Israel in the Shadow of 'Peace'</i> translation and dissemination	Special award £5,000
Lindsay Ward Birkbeck College, University of London	The contribution of learning to the evolution of policy following the Jordan Response Plan's aims for young nationals, refugees and their host communities	Travel grant (pg) £1,000

Gerasimos Tsourapas is a current CBRL trustee. In January 2022, Gerasimos Tsourapas won a highly prestigious European Research Council (ERC) Starting Grant of €1.49 million to carry out a five-year ERC project entitled 'The International Politics of Mobility Sanctions (MOBSANCT)'. This builds on previous pilot grant funding from CBRL intended to act as seed-funding for larger awards.

Reported publications from CBRL sponsored research in recent years in 2021/22 included three monographs, 11 research papers and one book chapter. The monographs are:

Todorova, T. (2021) *Decolonial solidarity in Palestine-Israel: Settler colonialism and resistance from within*. London: Zed.

Tsourapas, G. (2021) *Migration diplomacy in the Middle East and North Africa Power, mobility, and the state*. Manchester University Press.

Twigt, M. (2022) *Mediated lives: Waiting and hope among Iraqi refugees in Jordan*. Berghahn Books.

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CBRL awarded prizes for final-year undergraduate and Masters' dissertations in Levantine archaeology or history and contemporary Levantine studies. The winners receive a cash prize, CBRL membership for one year, including online subscription to one of CBRL's journals.

### Contemporary Levantine Studies Dissertation Prizes 2021

Samuel Martin University of Cambridge	<i>Dead man laughing: A typology of humour and laughter in modern Syrian literature and its relationship to the abject</i> (Masters joint winner)
Charlotte Spear University of Warwick	<i>"I have drastically changed while you were reading. And so have you": Arab women's literature as transformative sexual agency</i> (Masters joint winner)
Andreas W Bowen, SOAS University of London	<i>"The secret migration": Documenting the Political Migration of Cypriot Communists to mid-late 20th Century Britain</i> (Undergrad. winner)
Oliver Simpson University of Warwick	<i>International law and commercial and business activity in Israeli settlements: Implications for conflict resolution</i> (Undergrad. honorary mention)

### Levantine Archaeology or History Dissertation Prizes 2021

Raven Todd DaSilva University College London	<i>Predators in pupils: Intersite variability and human/animal linkages of PPNB plastered skulls of the Levant</i> (Masters winner)
Carlota Balcells Guàrdia University of Glasgow	<i>Why does heritage destruction happen? An analysis of the motivations for heritage destruction in Mesopotamia through a deep-time perspective</i> (Undergrad. winner)
Katie Brown University of Nottingham	<i>De-individualised faces in personal spaces: the Construction of Identity in the banquet scene of Palmyrene tombs</i> (Undergrad. honorary mention)

### Publications

We continue to disseminate a wide range of research through our journals *Levant* and *Contemporary Levant* published online and in print. *Levant* continues to be ranked in the top quartile of all archaeological and historical journals worldwide. Dr Caroline Middleton completed her first full year as CBRL's new Editor-in-Chief of *Levant*, following her appointment in January 2021. 2021 marked the 53rd year of the publication of *Levant*; with five printed issues (after publication online) produced, including one double special issue (52.1-2) and three single issues (52.3, 53.1 and 53.2). In total there were 28 research articles, one short report, and one book review. The double special issue (52.1-2), *Ceramics, society and economy in the northern Levant: an integrated archaeometric perspective*, was guest edited by Prof Graham Philip and Dr Kamal Badreshany (University of Durham).

Dr Sarah Irving (now at Staffordshire University) completed her second year as *Contemporary Levant* Editor-in-Chief. 2021 marked the 6th year of the publication of *Contemporary Levant*. The spring special issue (6.1), *Eastern Christianity in Syria and Palestine and European cultural diplomacy (1860-1948). A connected history*, was guest edited by Dr Karène Sanchez Summerer (Leiden University) and Dr Konstantinos Papastathis (Aristotle University of Thessaloniki/Leiden University). The second issue included the winning *Contemporary Levant* article prize by Prof. Lynn Meskell and Dr Christina Luke on *Developing Petra: UNESCO, the World Bank, and America in the desert*. In total there were 12 research articles and four book reviews. The *CBRL Bulletin 2020* was published in house in November 2021 and made available online on the CBRL website.

### Events and outreach

We continued to offer a diverse series of online events in 2021/2022: eight lectures, five panel discussions, five workshops (hybrid), and four training activities. Total online event reach was 15,749 in 2021/2022, counting attendees plus views across all CBRL's social media.

The online events were:

*How to get published in a Middle East journal*, with Joel Gordon (*International Journal of Middle East Studies*, University of Arkansas-Fayetteville), Noha Mellor (*British Journal of Middle Eastern Studies*, University of Bedfordshire), Salim Tamari (*Jerusalem Quarterly*, Birzeit University), and Sarah Irving (*Contemporary*

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*Levant*, Edge Hill University), organised jointly with the International Journal of Middle East Studies and the British Journal of Middle Eastern Studies. 28 April 2021.

*Eastern Christianity in Syria and Palestine and European cultural diplomacy (1860-1948): A connected history*, with Karene Sanchez Summerer (Leiden University), Konstantinos Papastathis (Aristotle University of Thessaloniki), Lora Gerd (Russian Academy of Sciences, St. Petersburg Institute of History) and Dimitrios M. Kontogeorgis (University of Cyprus), 19 May 2021.

*Olga Tufnell's "Perfect journey": Letters and photographs of an archaeologist in the Levant and Mediterranean*, with Jack Green (American Center of Research), organised jointly with the Palestine Exploration Fund, 17 June 2021.

*"A history of false hope"*, with Lori Allen (SOAS, University of London), 30 June 2021.

*The politics of water scarcity in the Levant*, with Hussam Hussein (University of Oxford), Martin Keulertz (American University of Beirut) and Majd al Naber (West Asia-North Africa (WANA) Institute), 29 September 2021.

*BRISMES – CBRL mentoring event: Applying for funding and securing a post-doc*, with Charles Tripp (SOAS, University of London), Graeme Barker (University of Cambridge) Moushira Elgeziri (Arab Council for the Social Sciences (ACSS) in Beirut), Ashjan Ajour (University of Leicester) and Dr Sertaç Sehlilikoglu (Independent Scholar). 6 October 2021.

*Desert insurgency: Archaeology, T.E. Lawrence, and the Arab Revolt* with Nicholas J Saunders (Bristol University), Bakr Khazer Almajali (Independent Scholar), Robert Bewley (CBRL), 27 October 2021.

*Aerial archaeology and remote sensing in the Middle East*, with Robert Bewley (Chair, CBRL), organised jointly with the Jordan Engineers Association, 12 January 2022.

*CBRL AGM Lecture 2021: The metamorphosing struggle for Syria: Proxy war, sanctions and stalled reconstruction*, with Raymond Hinnebusch (University of St Andrews), 17 November 2021.

*Unfree labour and refugee workers in Middle Eastern agriculture*, with Ann-Christin Zuntz (University of Edinburgh) and Neil Howard (University of Bath), 1 December 2021.

*"Buried in the red dirt": Race, reproduction and death in modern Palestine*, with Frances Hasso (Duke University), 19 January 2022.

*Ramla: Palestine's forgotten capital*, with Andrew Petersen (University of Wales Trinity Saint David), 23 February 2022.

*The politics of heritage; case studies from Jordan*, with Shatha Abu-Khafajah (Hashemite University), Christina Luke (Koç University), and Paul Burtenshaw (independent cultural heritage consultant). 9 March 2022.

*Democracy in the Levant, c.1936-1958*, with Andrew Arsan (University of Cambridge), 16 March 2022.

*A new history of the Eastern Question: Imperialism, security and civil wars in Mount Lebanon*, with Ozan Özavcı (Utrecht University), jointly hosted with the British Institute at Ankara. 31 March 2022.

In total, 27 videos were uploaded to YouTube, with 4,100 views and 87,500 impressions during the year.

The in-person/hybrid workshops were held in Amman: two workshops with Bedu representatives in February 2022, organised as a continuation of the Cultural Corridors of Peace project, led by York Archaeological Trust, funded by the British Council Cultural Protection Fund. CBRL also participated in the Institut français du Proche-Orient (Ifpo) led sixth Diwan roundtable workshop in Amman in June

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2021 to share results of the latest heritage research with university students and the broader community, the latest event held at the University of Jordan.

Two sets of training activities resulted from new collaborations. The first was with the British Society for Middle Eastern Studies (BRISMES) to co-organise mentoring events targeting postgraduate students and early-career researchers, with the webinar. The second, on the Principles of Preserving Architectural Heritage, was part of a collaboration with the Jordan Engineers Association, which also included a public lecture in January (as above) and a student photography competition. The competition was very successful with 34 applicants and three worthy winners.

The MaDiH (مديح) Mapping Digital Cultural Heritage in Jordan project in partnership with King's College London, The Hashemite University, the Department of Antiquities of Jordan, CBRL and the Jordan Open Source Association, funded by the AHRC Newton-Khalidi Fund, was completed in 2021/2022. The hybrid closing ceremony held in Amman in July 2021 under the patronage of HRH Princess Dana Firas, UNESCO Goodwill Ambassador, and advocate for the cause of cultural heritage preservation and awareness. The project produced the following key outputs: a policy white paper, a technical white paper, a prototype national data catalogue listing datasets found over the course of the project, and academic papers. This well-received project presages and aligns with CBRL's strategic priority to activate and make its own archive resources more accessible.

### *CBRL offices/institutes, archives, and libraries*

In London, the new Strategic Projects Director, recruited in January 2022, successfully coordinated the sorting and transfer to specialist off-site storage of the CBRL archives held at the British Academy in preparation for the move of CBRL and fellow British International Research Institutes (BIRI) to new office facilities in the British Academy building. The BIRI continue to seek opportunities for greater collaboration, and one important strand involves sharing expertise and building collective capacity around archives. CBRL is participating in the joint BIRI Digital Coordination and Strategy Project which is working towards developing a joint BIRI archive portal, which will enable access to, and facilitate querying and searching collectively across the resources of all individual BIRI, planning for which began in 2021/2022. The Kenyon Institute in Jerusalem remained closed until March 2022 due to ongoing government restrictions associated with the Covid-19 pandemic, the conflict in May 2021 and renovations of the hostel and library. The renovations of the hostel and library spaces are now completed and have enhanced the Institute's institutional value and create a very conducive and collegial atmosphere, with hostel bookings going well since reopening in March. The improvements facilitate better opportunities for research collaborations, study space in the library, with ongoing work to assess and make accessible the archives.

The Amman Institute moved to new premises in the cultural Jabal Al-Lweibdeh (Al-Weibdeh) district in March 2022. The new premises have four rooms: two large rooms housing the library collection and a large multipurpose meeting room, including hybrid conference facilities, that can function as a library extension space; and two slightly smaller spaces for research and administrative offices. The new premises do not have accommodation but there is a good range of accommodation available in the vicinity. As part of the move, archaeological artefacts were returned to the Department of Antiquities and hard copies of selected journals and duplicates were donated to a student library at the Faculty of Archaeology and Tourism at the University of Jordan. Prior to the move, the Amman Institute library was open by appointment for library users, with usage highest during the summer and early autumn. The library closed in February 2022 due to packing up ahead of the Institute's relocation.

The library consultancy report, completed in 2020, continues to inform CBRL library strategic development, and is now overseen by the Strategic Projects Director working with the institute directors. As well as reactivating JSTOR journal subscriptions in 2021, CBRL purchased several e-book collections relevant to CBRL's current research themes.

The London-based Financial Controller manages and oversees CBRL finances at all locations using the Xero platform, introduced in 2020/2021, which continues to help us deliver precise and timely information, and this year we have added new bolt-on reporting functionality to improve the quality of budget and project reporting.



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### *Facilitation and representation*

One of CBRL's important roles is providing advice and facilitation, as well as representation of the organisation and the region. CBRL in Amman once again facilitated the permit for the Aerial Archaeology of Jordan Project with the Jordanian Royal Air Force, October 2021, and continued its close connection with the Department of Antiquities, facilitating permits for the study of artefacts. Throughout the year, directors continued actively in touch with its sponsored researchers. Dr Toufic Haddad, CBRL Jerusalem Director, was invited to several academic speaking events at UK universities and in the Levant. During the 'May War' in 2021, Dr Haddad was also interviewed for his expert knowledge by a range of media channels, as wide-ranging as CNN, Euro News, and Indus News, Pakistan.

### *Staff*

CBRL employs staff in three locations: in London, Amman and Jerusalem in addition to the Directors. Staff in the UK in 2021/2022 were: Miranda Ludden, Financial Controller; Jessica Holland, Strategic Projects Director (from January 2022); and Claire Halliday and Suzie Leitch served as CBRL Executive Assistants, with Claire Halliday taking up the full-time role of Executive Officer from April 2022. Max Slaughter, Development Officer, left in May 2021 with Maggie McNulty, Communications, Development and Programme Manager, returning from leave in June 2021, leaving CBRL in February 2022. Silvia Ferreri continued in the role of part-time Outreach and Administrative Co-ordinator in the London office on secondment from the British Institute for Persian Studies (BIPS). Office staff at CBRL in Amman in 2021/2022 were: Firas Bqa'in, Operations Manager; Safa Al-Muhtaseb, Administrator/Accountant; and Rudaina Al Momani, Librarian. Shatha Mubaideen joined the Amman team as Amman Senior Research Officer in June 2021. Maida Smeir continued in her role as Administrator at CBRL's Kenyon Institute in Jerusalem. Caretaking and housekeeping staff at the Institutes were: Sami Saleh (KI), Osama Dasouqi (Amman), Sameera Jbour (Amman), and Mohammed Saleh (KI).

### *Future plans*

The Trustees and Directors of the Institutes continued consulting on CBRL's strategy and four-year business plan to 2025 designed to refresh and renew its mission of supporting and disseminating research on the Levant on a sustainable basis for the common good. The pandemic created time and space for CBRL staff and trustees to continue to undertake a process of comprehensively updating CBRL strategic priorities, policies, procedures, facilities, and grant and management structures, to create a sound basis for CBRL futures. The new strategy recognises the changing environment in terms of funding sources, researchers' needs and priorities, and the relevance of our activities to the countries of the Levant.

CBRL strategy to 2025 is structured around three core priorities:

- Protecting and enhancing research excellence
- Expanding reach and engagement
- Strengthening the organisation and its operating model

Our activities to support these objectives include:

- Reviewing and modernising our governance structure;
- Raising funds for new Investing in our libraries and the accessibility of our archives and research resources, physical and digital;
- Formalising strategic partnerships with UK and regional HEIs and organisations sharing our mission and vision;
- Building on opportunities presented by the renovation of the Kenyon Institute premises and move of the Amman Institute to attract new and returnee users by provide excellent research and networking spaces;
- Building on enhanced opportunities for digital engagement and outreach, including improving measurements to evaluate impact;
- Continuing to upgrade HR structures and practices;
- Designing and developing a comprehensive fundraising strategy; and
- Increasing collaboration with fellow British International Research Institutes (BIRI)

CBRL will continue to foster research according to the themes:

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- Heritage - 'Understanding the past ... and its present impacts'
- States, societies and cultures of the Levant
- Cities and urbanisation
- Refugees, migration, displacement, and diasporas
- Challenges of sustainability and resilience

### Impact of Covid-19

Continuing travel and movements restrictions due to the Covid pandemic during 2021/2022 affected hostel income, and the use of the CBRL libraries. A normal year of Kenyon Institute hostel revenue would be approximately £20,000.

Impediments to travel and to conduct research in person caused serious delays to CBRL grant-holder completion. Two 2020/2021 CBRL grant holders withdrew. CBRL postponed opening its 2021/2022 grant round until autumn due to travel uncertainties but used the time to completely revise the grant portfolio, and successfully ran the new open call grant scheme before the end of 2021.

Restrictions on the possibilities to hold in-person events reduces the possibilities to develop new partnerships. While activities went online and this created an expansion in reach during the height of Covid restrictions, the inability to meet and connect in person at events was felt. Covid caused delays to the move in Amman because it was difficult to make site visits and conduct negotiations in a predictable manner. In addition, staff off sick with Covid, contributed to a hurried, if successful, move in March 2022.

Covid hastened the move to digital, not only for events, but also as a platform for regular staff and trustee meetings. The pandemic periods provide time and space to undertake a comprehensive review of many aspects of CBRL, from governance to our grant portfolio. We have rethought our library purchasing policy to offer more digital content, alleviating the challenges of hard copy distribution which were exaggerated during Covid. Covid did contribute to a delay to *CBRL Bulletin 2020* completion.

As of March 2022, most Covid restrictions had significantly eased, and the Kenyon Institute hostel reopened. In a short period, researchers from 2020/2021 have completed their research, except for two team-based projects, with awardees from 2021/2022 commencing fieldwork early in 2022 and given extensions to complete during 2022/23.

### Grants Policy

CBRL awards made in 2021/2022 followed a major revision to the CBRL grant portfolio. Grant opportunities are available for research project grants for early career and established researchers based in a UK HE institution to undertake pilot work to establish the feasibility of a larger project, or to bring an established project to completion (up to £8,000); residential fellowships are available for early career and established researchers, either based in a UK HE institution or within 10 years of obtaining a PhD at a UK university if based in one of the countries within CBRL's remit to undertake a period of research (normally three months) at the CBRL's institutes in Amman and/or Jerusalem; travel grants are available for doctoral students registered at a UK HEI or post-doctoral members of staff at a UK HEI to undertake travel in the Levant; and research support grants for researchers based in one of the countries within CBRL's remit for graduate students registered at a university in the Levant to undertake project research (up to £1,000). The travel grants available to PhD researchers and research support grants to researchers from the region are funded by members, donors and our reserves in 2021/2022, as the specific terms do not allow us to support PhD work from our BA grant.

Applications for funding of research projects in the Levant are sought through advertising in academic and research institutions and the Internet. Applicants are invited to submit their proposals in a specific format. The applications are reviewed on their academic merit through a stringent process of peer review by appropriate experts, including those who are not associated with CBRL. Final selection is made by the CBRL Research sub-committee. Ethnicity, gender, age, disability, sexual orientation, religion, and personal financial circumstances are not taken into account. Projects are funded and monitored on an annual basis. A new small grant scheme, Networking Partnership Awards (up to

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£2,000), launched in November 2020 was continued in 2021/2022 to offer opportunities for collaborative and virtual working.

A review of CBRL's research protocols and ethics took place in 2020/2021 by the Research Committee in advance of a revision of the award programme for 2021/2022 and a Research Manual to aid researchers, aligned with the UK's Research Integrity Concordat, issued.

### **Fundraising policy**

We receive most of our funds in the form of restricted (project) or unrestricted (general) grant support from institutional funders, primarily a grant-in-aid from the British Academy, together with some charitable trusts and foundations, and grant income for academic projects. We use our membership fees and raise donations from our members to provide research opportunities, such as travel grants for UK postgraduates and for scholars from the Levant. We raise funds from institutional donors for major projects, fellowships and conference sponsorship.

CBRL does not employ third party fundraisers and does not raise funds from the general public. All our staff follow the Code of Fundraising Practice as outlined by the UK's Fundraising Regulator. During the year there were no complaints about fundraising.

### **Financial Review**

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the governing document, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (the "Charities SORP").

The British Academy grant covered the year to 31 March 2022. The BA grant is divided between a core, or main, grant and the Business Development Fund ("BDF") which is intended to develop CBRL's long-term financial sustainability and is subject to separate annual bids to the British Academy. In addition, contingency funds are offered, which are also subject to a bidding process. The BA grant 2021/2022 was again given on a one-year roll-over basis, the previous 2016-2020 agreement having ended. This was due to uncertainty caused by the Covid-19 pandemic and the continued impact of the Brexit settlement for funding availability. The BA British International Research Institute's (BIRI) award letter 2021/2022 to CBRL was issued in May 2021. The BA BIRI award letter for 2022/2023 to CBRL was issued at the end of March 2022, following the results of the UK government comprehensive spending review. CBRL continues to develop initiatives to raise an increasing proportion of its funds from non-BEIS sources and to seek to raise its free reserves to make it both less dependent on a single funding source and more resilient to swings in forward planning. This has led to restructuring and a cautious approach to expenditure and given the ongoing climate of uncertainty this approach will continue.

A significant part (c. 92%) of CBRL's funding in 2021/2022 continued to come from BEIS via the British Academy, both in the form of our core grant (£555,738) including the release of contingency funds (£53,287) and as BDF funds (£159,724) for specific development projects. There was also income from unrestricted project sources (£9,437), membership fees (£7,145) and publications (£25,728), in addition to other smaller sources of income.

The overall result for the year is a deficit on the general fund of £15,178. Our ongoing financial planning strategy is to minimise risk through matching our permanent cost base to the core grant, while growing our activities on the basis of income generation from other sources including involvement as principal or partner in other grant-funded initiatives and fundraising for specific purposes such as major projects, fellowships and conference sponsorship.

### **Reserves Policy**

Charity Commission guidance defines free reserves as "income which becomes available to the charity and is to be expended at the trustees' discretion in furtherance of any of the charity's objects, but is not yet spent, committed or designated".

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The trustees have examined the needs and challenges faced by the Charity in both the short and medium term, along with relevant financial forecasts, and have formulated a policy to meet those needs.

The existing free reserve policy set by the trustees is a level where at least the equivalent of four months of normal expenditure is maintained, recognising that some of the potential risks to our operation may cause a significant loss of local income streams. On the basis of expenditure that is planned for 2022/2023, this policy would require free reserves in the order of £200,000. CBRL has current free reserves of £304,141.

At the balance sheet date, free reserves comprised the following:

	<b>2022</b>
	<b>£</b>
Total funds per Balance Sheet	529,857
Deduct:	
Restricted Funds (Note 9)	206,896
Fixed Assets held for charity use (Note 5)	18,820
Free Reserves at 31 March 2022	304,141

The trustees will assess this policy on an ongoing basis.

### **Trustee Responsibilities in relation to the Financial Statements**

The trustees (who are also directors of the Council for British Research in the Levant for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of its income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

None of the trustees had any beneficial interest in any contract to which the company was party during the year.

Each of the trustees has confirmed that so far as he is aware, there is no relevant audit information of which the company's auditors are unaware, and that he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report also represents the directors' report as required by company law.


These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

# COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

## ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

Signed on behalf of the Council by:

  
John Shakeshaft (Nov 7, 2022 16:52 GMT)



Trustee: John Shakeshaft (Honorary Treasurer)

Trustee: Robert Bewley (Chair)

Date: Nov 7, 2022

Date: Nov 9, 2022

### Governance and Management

#### Constitution

*The Council for British Research in the Levant ("CBRL") is a charity registered in England and Wales (Number 1073015). It is also a company registered under the Companies Act 2006 (Number 3566646). The CBRL is governed by its Memorandum and Articles of Association supplemented by Byelaws.*

#### Corporate Governance

Management of the CBRL is vested in a Committee of Management, which consists of not fewer than five members elected by the CBRL membership in addition to those serving by virtue of their office. Honorary Officers elected at the AGM in 2021/2022 are the Chair, Honorary Treasurer, Honorary Secretary, Honorary Research Chair, and Honorary Publications Chair. Editors of CBRL's journals and monographs are no longer required to be trustees. All members of the Committee must be CBRL members. The Committee of Management is the CBRL's Board of Trustees, and its members (other than the President) are the trustees of the CBRL. Ordinary trustees serve for a maximum period of four consecutive years.

On election, trustees are given a copy of the Memorandum and Articles of Association, a copy of the Byelaws and CBRL procedural documentation. They are offered guidance on the role and responsibilities of trustees of registered charities. Trustees oversee management through quarterly meetings of the Board, scheduled meetings of the sub-committees, and where necessary, on an ad hoc basis via email, telephone or internal secure messaging, as appropriate. In 2021/2022, due to the coronavirus pandemic, all meetings were held virtually, including the AGM. The AGM was held in November.

The Committee of Management is supported by specialist sub-committees whose membership is supplemented by staff members and, where required, by additional external guest members.

- Finance and Governance: J Shakeshaft (Chair), Dr R Bewley, T Thomson, and Dr E Weizman.
- Research: Prof G Barker (Chair), Dr K Badreshany, Dr R Sparks, Dr G Tsourapas, and external guest member and advisor Prof. A Arsan (from December 2021).
- Publications: Prof G Barker (Chair), Dr Sarah Irving (Contemporary Levant Editor-in-Chief, ex-officio), Caroline Middleton (Levant Editor-in-Chief from January 2021, ex-officio).
- Human Resources: Dr E Weizman (Chair), T Thomson, K Owen.
- Development (from June 2021): Dr N Phoca-Cosmetatou (Chair), Dr R Bewley and J Shakeshaft.

Each sub-committee has its own terms of reference, and their reports are standing agenda items for the Committee of Management. Owing to the increasing professionalisation of CBRL's operations, a review of CBRL's constitution, committee structures, honorary officers, trustee roles, and membership structure is ongoing. Ad-hoc appointments panels continued to be set up to appoint new members of staff as well as ad-hoc working groups for time-limited issues of strategic importance. In recent years these have been fundraising (now the development sub-committee) and library working groups.

# COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

## ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

The Committee of Management is responsible for considering and approving all the recommendations of its sub-committees, working with the CBRL directors, developing the overall strategy and direction of the CBRL. CBRL has created and reviewed its statement of principles, policies (codes of conduct and gift acceptance), and grant management (producing a new research manual compliant with the UKRIO Concordat to Support Research Integrity) in 2021/22 and will continue to review and monitor these in 2022/2023, and ongoing.

Day-to-day management of the CBRL is delegated to the directors who act both as institute directors and ex-officio members of committees. Dr Carol Palmer, the CBRL Director and CBRL Amman Institute Director, directs operations at all locations. Dr Toufic Haddad, the Kenyon Institute Director is responsible for staff and operations in Jerusalem, also acting as CBRL Deputy Director. Both institute directors are active researchers in addition to their administrative and operational responsibilities.

### *Remuneration policy*

The governing principles of the Charity's draft remuneration policy are as follows:

- To ensure delivery of the Charity's objectives
- To attract and retain a motivated workforce with the skills and expertise necessary for organisational effectiveness
- That remuneration should be equitable and coherent across the organisation while recognising the particular complexities of employing staff in several countries
- To take account of the purposes, aims and values of the Charity
- To ensure that pay levels and pay increases are appropriate in the context of the interests of our beneficiaries.

### *Senior Executive Remuneration*

CBRL takes into account the following principles in terms of the remuneration of its senior executives:

- To ensure that the Charity can access the types of skills, experiences and competencies that it needs in its senior staff, the specific scope of these roles in the Charity and the link to pay.
- The nature of the wider employment offer made to senior employees, where pay is one part of a package that includes personal and career development, personal fulfilment and association with the public benefit delivered. The Charity recognises that it is, on occasion, possible to attract senior executives at a discount to public sector or private sector market rates.

In line with the recommendations of the NCVO Inquiry into Executive Remuneration published in April 2014, the Charity has decided to disclose the remuneration of the Executive Team, which for 2021/2022 comprised the directors of the overseas institutes.

Remuneration for the year ended 31 March 2022 comprised salary and pension contributions. There are no other pecuniary benefits for senior or other staff at the Charity.

### **Risks**

The Board has accepted the wider responsibilities in the revised 'Statement of Recommended Practice Accounting and Reporting by Charities' issued by the Charity Commission in October 2000 as updated by SORP 2015. The Finance and Governance sub-committee reviews management and financial procedures to ensure the identification of major risks to which the CBRL may be exposed and to ensure appropriate systems are in place to mitigate them. Responsibility for reviewing and updating the CBRL risk register is currently held by the trustee with responsibility for risk governance, incorporating the role of Data Protection Officer, who is a member of the Committee of Management, Finance and Governance and HR sub-committees.

Risks to our activities arise from regional instability and the potential impact on the security of our Institutes, staff, and visiting researchers. CBRL cannot replace the risk assessments undertaken within UK HEIs (Higher Education Institutions) nor accept responsibility for visiting researchers and students, but CBRL works to minimise risks to staff and visitors. Procedures have been updated to ensure that researchers visiting our two overseas Institutes have undertaken their own risk assessments.

# **COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**

## **ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2022**

The operation of our Institutes is reliant on relevant permissions from authorities in the territories in which they are situated, where CBRL maintains two institutes one each in Jerusalem and Amman. Foreign NGOs and learned societies are increasingly subject to enhanced scrutiny throughout the Middle East which causes frustration of the fulfilment of our educational purposes. CBRL mitigates these risks by demonstrating benefit to the local community and researchers (e.g. the institute libraries and through partnerships on research projects) and building strong relationships with all relevant local and international stakeholders.

The other material risk faced by CBRL is in respect to its core British Academy funding. British Academy funding levels in 2021/2022 remained the same as in 2020/2021. CBRL is continuing its efforts to raise funds through a wide variety of means, to reduce dependence on the BA grant.

# **COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**

## **INDEPENDENT AUDITOR'S REPORT**

**YEAR ENDED 31 MARCH 2022**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**

#### **Opinion**

We have audited the financial statements of The Council for British Research in the Levant (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



# **COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**

## **INDEPENDENT AUDITOR'S REPORT**

**YEAR ENDED 31 MARCH 2022**

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees' were not entitled to take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Discussions with and enquiries of management and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

# **COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**

## **INDEPENDENT AUDITOR'S REPORT**

**YEAR ENDED 31 MARCH 2022**

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law, and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit regulations, regional law, employment law and health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

# **COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**

## **INDEPENDENT AUDITOR'S REPORT**

**YEAR ENDED 31 MARCH 2022**

### **Opinion on other matter as required by British Academy grant letter**

In our opinion, in all material aspects, the grant payments from the British Academy have been applied in accordance with, and for the purposes set out in, the Agreement.

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Elizabeth Irvine**  
**Senior Statutory Auditor**

**For and on behalf of WMT**  
**Chartered Accountants and Statutory Auditors**  
Verulam Point  
Station Way  
St Albans  
Hertfordshire  
AL1 5HE

**Date:** 15 November 2022

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2022**  
(incorporating the income and expenditure account)

		Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted Funds	Total 2021
Notes		£	£	£	£	£	£
<b>Income</b>							
<i>Donations and Legacies</i>							
	Grant-in-Aid (British Academy)	-	768,749	768,749	-	794,186	794,186
	Membership subscriptions	7,145	-	7,145	8,914	-	8,914
	Donations	159	-	159	-	-	-
<i>Income from investments</i>							
	Bank interest	63	-	63	264	-	264
<i>Income from charitable activities</i>							
	Research facilities	-	-	-	528	-	528
	Grants for specific purposes	5,196	4,497	9,693	-	52,065	52,065
	Levant income	25,728	-	25,728	26,566	-	26,566
	Sale of publications	1,407	-	1,407	974	-	974
	Events income	3,241	-	3,241	-	-	-
	Other income	20,665	-	20,665	11,910	-	11,910
<b>Total</b>		<b>63,604</b>	<b>773,246</b>	<b>836,850</b>	<b>49,156</b>	<b>846,251</b>	<b>895,407</b>
<b>Expenditure</b>							
<i>Expenditure on raising funds</i>							
	Grant-in-Aid	14,933	175,983	190,916	-	179,534	179,534
<i>Expenditure on charitable activities</i>							
	Research	30,281	550,937	581,218	4,061	582,449	586,510
	Publications	6,776	6,931	13,707	6,776	6,805	13,581
	Library	3,662	86,198	89,860	3,662	80,287	83,949
	Events and Conferences	176	35,524	35,700	176	31,366	31,542
<b>Total</b>	3	<b>55,828</b>	<b>855,573</b>	<b>911,401</b>	<b>14,675</b>	<b>880,441</b>	<b>895,116</b>
<b>Net income/(expenditure) for the year</b>	2	<b>7,776</b>	<b>(82,327)</b>	<b>(74,551)</b>	<b>34,482</b>	<b>(34,191)</b>	<b>291</b>
<b>Transfers</b>		<b>(22,954)</b>	<b>22,954</b>	<b>-</b>	<b>16,776</b>	<b>(16,776)</b>	<b>-</b>
<b>Total funds brought forward 1 April</b>		<b>338,139</b>	<b>266,269</b>	<b>604,408</b>	<b>286,881</b>	<b>317,236</b>	<b>604,117</b>
<b>Total funds carried forward 31 March</b>	9	<b>322,961</b>	<b>206,896</b>	<b>529,857</b>	<b>338,139</b>	<b>266,269</b>	<b>604,408</b>

There are no recognised gains and losses other than those in the statement of financial activities. All the above amounts relate to continuing activities.


The notes on pages 23 to 32 form part of these accounts.

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	<u>Notes</u>	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	5	18,820	19,427
		<u>18,820</u>	<u>19,427</u>
<b>Current assets</b>			
Debtors	6	22,609	59,512
Cash at bank and in hand		744,388	770,060
		<u>766,997</u>	<u>829,572</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	7	(131,317)	(159,502)
<b>Net current assets</b>		<u>635,680</u>	<u>670,070</u>
<b>Total assets less current liabilities</b>		<u>654,500</u>	<u>689,497</u>
Provisions	8	(124,643)	(85,089)
<b>Total Net assets</b>		<u>529,857</u>	<u>604,408</u>
<b>Funds</b>	9		
Restricted funds		206,896	266,269
Unrestricted funds:			
General funds		322,961	338,139
<b>Total Funds</b>		<u>529,857</u>	<u>604,408</u>

These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

Approved and authorised for issue by the Council:

  
 John Shakeshaft (Nov 7, 2022 16:52 GMT)

Trustee: John Shakeshaft (Acting Honorary Treasurer)

Date: Nov 7, 2022

Robert Bewley

Trustee: Robert Bewley (Chairman)

Date: Nov 9, 2022

The notes on pages 23 to 32 form part of these accounts.

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
Net Cash provided by Operating Activities (Note A)	<u>(21,910)</u>	<u>94,196</u>

Cash Flows from Investing Activities:

Purchase of fixed assets	(3,762)	(18,504)
Change in Cash and Cash Equivalents in the period	<u>-25,672</u>	<u>75,692</u>

**Note A**

Reconciliation of Net Income to Net Cash From Operating Activities:	2022 £	2021 £
Net income	(74,551)	291
Depreciation charges	4,369	1,723
(Increase)/Decrease in debtors	36,903	48,041
Increase/(Decrease) in creditors	(28,185)	41,807
Increase/(Decrease) in provisions	39,554	2,334
Net cash provided by operating activities	<u>(21,910)</u>	<u>94,196</u>

**Note B**

Reconciliation of Net Cash Flow to Movements in Net Cash

	2022 £	2021 £
Change in Cash and Cash Equivalents	(25,672)	75,692
Net cash at 1 April	770,060	694,368
At 31 March	<u>744,388</u>	<u>770,060</u>

**Note C**

Analysis of changes in net debt

	At 1.4.21	Cash flows flows	At 31.3.22
Cash and cash equivalents	<u>770,060</u>	<u>-25,672</u>	<u>744,388</u>

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

**1 Accounting policies**

**(a) Basis of accounting**

The financial statements consolidate the accounts of the London and overseas branches of the Council for British Research in the Levant (CBRL). The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice (SORP 2005), "Accounting and Reporting by Charities: Statement of Recommended Practice", the Companies Act 2006 and the Financial Reporting Standard 102 (2nd Edition, effective January 2019).

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit company for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP Second Edition), the Companies Act 2006 and the Charities Act 2011. The functional currency of the charity is Sterling.

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the anticipated impact of Covid 19. The budgeted income and expenditure are sufficient, with the level of reserves, for the charity to be able to continue as a going concern.

**(b) Incoming resources**

Grant and publications income are recognised within the SOFA where the organisation is entitled to the income, it is certain that the resource will be received, and the resource can be quantified with reasonable accuracy.

Where entitlement to grant income requires a specific performance to be achieved (i.e. performance related grant) then incoming resources are recognised only to the extent that the performance has taken place. Where monies are received in advance of entitlement they are deferred and only recognised when the activity providing an entitlement to this income has taken place.

Hostel and other services income is recognised on a receivable basis.

**(c) Members subscriptions and events and conferences**

Subscriptions and events are accounted for in the year to which they apply. Subscription income that relates to a subsequent financial accounting period is carried forward as a creditor in the balance sheet and shown as subscriptions received in advance.

**(d) Gifts/Services in Kind**

Goods and services donated in the financial statements reflect the value of Arabic classes provided to Scholars by the Qasid Institute, Amman, as well as the value of journals given in exchange to our libraries in Amman and Jerusalem. These are included in the Statement of Financial Activities as income and associated expenditure where there is a demonstrable financial cost borne by the donor and the current value to the charity can be measured. No income is recognised where there is no financial cost borne by a third party.

**(e) Resources expended**

All expenditure is accounted for on an accruals basis.

Grants payable are charged in the year to which the offer relates except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Research costs include grants, staff research time as well as research facilities including the hostel and other services.

Support costs are allocated on the basis of staff time. Allocation of other costs includes an element of judgement and the charity has had to consider the cost benefit of detailed calculations and record keeping. Therefore the support costs shown are a best estimate of the costs that have been so allocated. Support costs include the expenses associated with Committee of Management meetings, Committee elections, external audit, strategic review, and compliance with other constitutional and statutory requirements.

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

**1 Accounting policies (continued)**

**(f) Fixed assets**

Assets with a cost in excess of £1,000 are capitalised as fixed assets.

Depreciation is charged at the following rates:

Motor vehicles	20% p.a. straight line basis
Computer and other equipment	20% p.a. straight line basis
Furniture, fixtures and fittings	10% p.a. straight line basis

**(g) Publications**

Publication costs are carried forward and charged to the Statement of Financial Activities in the year of publication.

**(h) Stocks**

Stocks of publications are valued at the lower of cost and net realisable value.

**(i) Foreign currencies**

The accounts of overseas branches have been translated at the rate of exchange ruling at the year end.

**(j) Taxation**

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010, to the extent that such income is applied exclusively for charitable purposes. No tax charge arose in the period.

**(k) Operating leases**

Rental costs under operating leases are charged to the Statement of Financial Activities, as the charges are incurred over the lease period.

**(l) Fund accounting**

Restricted funds comprise unexpended balances of donations and grants held on trust to be applied for specific purposes.

Designated funds represent amounts set aside by the trustees for specific purposes.

General funds comprise the accumulated unrestricted funds which have not been designated for any specific purpose. They are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

**(m) Pensions**

The institution participates in Universities Superannuation Scheme. The assets of the scheme are held in a separate trustee-administered fund. Because of the mutual nature of the scheme, the assets are not attributed to individual institutions and a scheme-wide contribution rate is set. The institution is therefore exposed to actuarial risks associated with other institutions' employees and is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. As required by Section 28 of FRS 102 "Employee benefits", the institution therefore accounts for the scheme as if it were a defined contribution scheme. As a result, the amount charged to the profit and loss account represents the contributions payable to the scheme. Since the institution has entered into an agreement (the Recovery Plan) that determines how each employer within the scheme will fund the overall deficit, the institution recognises a liability for the contributions payable that arise from the agreement (to the extent that they relate to the deficit) with related expenses being recognised through the profit and loss account.

Foreign pensions: Local employees of the overseas institutes are members of relevant state pension schemes where required by local law. CBRL pays employer contributions as required by those schemes. Additional provision is made for unfunded pension and termination obligations in respect of those employees not covered by relevant state pension schemes, where required by local law.

**(n) Heritage Assets**

The CBRL library is of historical and scientific importance to the objectives of the charity and is a key resource for its contribution to knowledge and culture.



**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
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**1 Accounting policies (continued)**

Both branches of the library in Amman and Jerusalem are open to the public and local students. The historic role of the CBRL library in Jerusalem, predating modern political boundaries, allows it to serve as one of the few neutral meeting places in an otherwise divided city. The library has its roots in the early twentieth century and is made up of gifts, exchanges and acquisitions. Following the establishment of the British School of Archaeology in Jerusalem in 1919, the library was established to hold the Palestine Exploration Fund's Jerusalem library and was enhanced by the gift of Phythian-Adams' (the first Assistant Director) book collection. A large part of the library holdings could not be replaced, and no accurate value can be established by any means short of offering it for sale.

Part-time librarians, supported by other CBRL staff, curate both branches of the library. The library catalogue is held in a professional library software system publicly available online through the CBRL website. The current number of entries in the joint catalogue is 17,144 books and booklets, 408 journal and online journal series titles, 1,148 off-prints and 593 rare books. The increasing availability of digital resources, means that the virtual library that can be accessed through CBRL is now a major resource. There is a large map collection (nearly 2,000 sheet maps), including a collection of historic maps. The library budget includes funds for such items as binding or covering books to preserve them. New paper and softback books are placed in plastic covers. Library collection policy is regularly reviewed and updated. Additions to the library are acquired through purchase, exchanges with CBRL publications, and donations.

2021/22	-	£459 acquisitions; £2,226 on equipment and maintenance; £730 insurance
2020/21	-	£2,312 acquisitions; £690 on equipment and maintenance; £1,111 insurance
2019/20	-	£3,268 acquisitions; £4,268 on equipment and maintenance; £1,221 insurance
2018/19	-	£4,106 acquisitions; £813 on equipment and maintenance; £1,237 insurance
2017/18	-	£8,308 acquisitions; £518 on equipment and maintenance; £666 insurance
2016/17	-	£12,208 acquisitions; £1,079 net refund on equipment and maintenance; £1,934
2015/16	-	£15,033 acquisitions; £3,426 equipment and maintenance; £1,722 insurance

These figures are included in the statement of financial activities. These figures do not include donations, as the value of donations cannot easily be reliably established. Most are donated by authors, and include works, such as theses, that cannot be valued. No books purchased are over £1,000 in value.

The library has not been capitalised in past accounting periods. It is difficult and costly to attribute a cost, especially with regard to the map collection, the continuous runs of journals, and the rare books. In addition, many of the books are PhD and Master's dissertations, donated by their authors. These works have no commercial value. Conventional valuation approaches would not reflect the value of the asset to the charity which lies in the nature and location of the total collection and not the sum of its individual parts. In addition significant costs would be incurred in attempting to value the asset which would be excessively onerous compared with the additional benefit to be derived by users of these accounts in assessing the trustees' stewardship of the assets.

**(o) Critical accounting estimates and areas of judgement**

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year except for the provision relating to UK and overseas pension liabilities.

FRS 102 makes the distinction between a group plan and a multi-employer scheme. A group plan consists of a collection of entities under common control typically with a sponsoring employer. A multi-employer scheme is a scheme for entities not under common control and represents (typically) an industry wide scheme such as Universities Superannuation Scheme (USS). The accounting for a multi-employer scheme where the employer has entered into an agreement with the scheme that determines how the employer will fund a deficit results in the recognition of a liability for the contributions payable that arise from the agreement (to the extent that they relate to a deficit) with the resulting expense charged through the profit and loss account in accordance with section 28 of FRS 102. The trustees are satisfied that USS meets the definition of a multi-employer scheme and has therefore recognised the discounted fair value of the contractual contributions under the recovery plan existing at the date of approving these financial statements.

**(p) Other financial instruments**

**i. Cash and equivalents**

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

**ii. Debtors and creditors**

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

<b>2 Net income</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Net income is stated after charging:</b>		
Payments under leases overseas	151,750	47,854
Depreciation	4,369	1,723
Auditor's remuneration		
- current year	9,250	9,250
- in respect of non audit services	4,635	4,635
Foreign exchange differences	2,830	5,502

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
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**3 Expenditure**

a) Analysis of total expenditure	Activities undertaken directly £	(Note 3 (a)) Grant funding of activities £	(Note 3(b)) Support costs £	Total 2022 £
<b>Expenditure on raising funds</b>				
Grant-in-aid and fundraising	175,983	-	14,933	190,916
<b>Charitable activities</b>				
Research	222,548	60,044	298,627	581,219
Publications	3,478	-	10,228	13,706
Library	19,076	-	70,784	89,860
Events and conferences	24,810	-	10,890	35,700
<b>Total resources expended</b>	<b>445,895</b>	<b>60,044</b>	<b>405,462</b>	<b>911,401</b>

**b) Analysis of support costs**

	Research	Publications	Library	Events and conferences	Raising Funds	Total 2022
	£	£	£	£	£	£
<b>Management and finance</b>	124,498	8,892	26,677	8,893	8,893	177,853
<b>Communications and IT</b>	6,065	674	1,348	674	4,717	13,478
<b>Premises</b>	149,252	-	42,097	-	-	191,349
<b>Equipment</b>	5,179	-	-	-	-	5,179
<b>Depreciation</b>	4,370	-	-	-	-	4,370
<b>Governance</b>	9,263	662	662	1,323	1,323	13,233
	<b>298,627</b>	<b>10,228</b>	<b>70,784</b>	<b>10,890</b>	<b>14,933</b>	<b>405,462</b>

**c) Analysis of 2021 total resources expended**

	Activities undertaken directly	Grant funding of activities	Support costs	Total 2021
<b>Expenditure on raising funds</b>				
Grant-in-aid and fundraising	163,410	-	16,124	179,534
<b>Charitable activities</b>				
Research	264,261	37,206	285,043	586,510
Publications	3,481	-	10,100	13,581
Library	18,137	-	65,812	83,949
Events and conferences	20,800	-	10,742	31,542
<b>Total resources expended</b>	<b>470,089</b>	<b>37,206</b>	<b>387,821</b>	<b>895,116</b>

**d) Analysis of 2021 support costs**

	Research	Publications	Library	Events and conferences	Raising Funds	Total 2021
	£	£	£	£	£	£
<b>Management and finance</b>	119,833	8,560	25,679	8,560	8,560	171,192
<b>Communications and IT</b>	8,073	897	1,794	897	6,279	17,940
<b>Premises</b>	133,648	-	37,696	-	-	171,344
<b>Equipment</b>	12,771	-	-	-	-	12,771
<b>Depreciation</b>	1,723	-	-	-	-	1,723
<b>Governance</b>	8,995	643	643	1,285	1,285	12,851
	<b>285,043</b>	<b>10,100</b>	<b>65,812</b>	<b>10,742</b>	<b>16,124</b>	<b>387,821</b>

**e) Analysis of grant funding of activities**

During the year 15 (2021: 12) individuals received grants and bursaries to a total value of £60,044 (2021: £37,206).

**4 Trustee and employee information**

**a) Trustee information**

No remuneration was paid to the trustees and no donations received for the year ended 31 March 2022 (2021: £Nil). Expenses of £Nil for travel was paid to trustees for the year ended 31 March 2022 (2021: £Nil).

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
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**4 Trustee and employee information cont.**

<b>b) Employee information</b>	<b>2022</b>	<b>2021</b>
<i>Employee costs during the year:</i>	<b>£</b>	<b>£</b>
Salaries	243,811	278,936
Social security	11,317	17,144
Overseas Employment tax	19,552	25,579
Pension, including movement in provision	86,827	89,917
	<u>361,507</u>	<u>411,576</u>

One employee received remuneration between £60,000 - £70,000 during the year (2021: One employee received remuneration of more than £60,000).

The average number of persons employed during the year was 13 (2021:14).

**c) Total remuneration paid to key management personnel**

The trustees consider the board of trustees and the overseas Institute Directors as comprising the key management personnel of the charity in charge of directing and controlling the charity and running the charity on a day to day basis. Total remuneration paid to these individuals amounted to £122,150 (2021 : £123,173). All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 4a and note 12 to the accounts.

**5 Fixed assets**

	<b>Computer, office and other equipment</b>	<b>Motor vehicles</b>	<b>Furniture, fixtures and fitting</b>	<b>UK Office equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
As at 1 April 2021	16,370	27,154	21,718	2,879	68,121
Additions	3,183	-	-	579	3,762
As at 31 March 2022	<u>19,553</u>	<u>27,154</u>	<u>21,718</u>	<u>3,458</u>	<u>71,883</u>
<b>Depreciation</b>					
As at 1 April 2021	9,867	16,280	21,718	829	48,694
Charge for the year	1,524	2,250	-	595	4,369
As at 31 March 2022	<u>11,391</u>	<u>18,530</u>	<u>21,718</u>	<u>1,424</u>	<u>53,063</u>
<b>Net book value</b>					
As at 1 April 2021	6,503	10,874	-	2,050	19,427
As at 31 March 2022	<u>8,162</u>	<u>8,624</u>	<u>-</u>	<u>2,034</u>	<u>18,820</u>

**6 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other debtors & accrued income	268	38,634
Prepayments	22,341	20,878
	<u>22,609</u>	<u>59,512</u>

All debtors are financial instruments measured at present value

**7a Creditors: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	67,250	94,455
Accruals	59,990	58,718
Deferred income	4,077	6,329
	<u>131,317</u>	<u>159,502</u>

Note 7b

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
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<b>7b Deferred Income</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Brought forward	<b>6,329</b>	20,657
Released to income in year	<b>(4,529)</b>	(20,367)
Deferred in year	<b>2,277</b>	6,039
Carried forward	<b>4,077</b>	6,329

In 2021/22 the deferred income comprises the payments made in 2022 that cover the period April 2022 to March 2023 in respect of membership subscriptions (2021: £4,529) and publications (2021: £1,800).

All creditors, excluding accruals, tax and social security are financial instruments measured at present value.

<b>8 Provisions</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
USS pension scheme deficit provision	<b>94,550</b>	62,831
Overseas pension provisions	<b>30,093</b>	22,258
	<b>124,643</b>	85,089

See note 13 for further information

**9 Fund movements**

	Balance 31 March 2021	Incoming resources	Resources expended	Transfer of funds	Balance 31 March 2022
	£	£	£	£	£
<b>Restricted funds</b>					
British Academy BIRI Grant	75,340	609,025	658,341	27,257	53,281
Jerusalem Excavation Publications	11,904	-	16	-	11,888
Ancient Jerusalem Project	38,952	-	-	-	38,952
British Academy Incentivisation Grant	5,596	-	1,918	-	3,678
British Academy Advanced Language Training	55,640	-	662	-	54,978
British Academy Strategic Development Fund	6,763	-	6,071	-	692
Travel grant fund	10,000	-	4,980	-	5,020
Kenyon Institute Library Fund	284	100	-	-	384
Business Development Fund	37,176	159,724	159,724	-	37,176
Mapping Digital Heritage in Jordan	12,104	-	7,801	(4,303)	-
Nahrein Network Project	2,100	(105)	1,995	-	-
Al Tajir Trust	5,000	4,502	9,502	-	-
Tall Dhiban	847	-	-	-	847
BIRI Manifesto	4,563	-	4,563	-	-
<b>Total restricted funds</b>	<b>266,269</b>	<b>773,246</b>	<b>855,573</b>	<b>22,954</b>	<b>206,896</b>
<b>General funds</b>	<b>338,139</b>	<b>63,604</b>	<b>55,828</b>	<b>(22,954)</b>	<b>322,961</b>
	<b>604,408</b>	<b>836,850</b>	<b>911,401</b>	<b>-</b>	<b>529,857</b>

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**Fund movements cont.**

2020-21 figures for comparison

	Balance 31 March 2020	Incoming resources	Resources expended	Transfer of funds	Balance 31 March 2021
	£	£	£	£	£
<b>Restricted funds</b>					
British Academy BIRI Grant	11,151	603,832	536,159	(3,484)	75,340
Jerusalem Excavation Publications	11,904	-	-	-	11,904
Ancient Jerusalem Project	34,668	-	437	4,721	38,952
British Academy Incentivisation Grant	5,596	-	-	-	5,596
British Academy Advanced Language Training	55,640	-	-	-	55,640
British Academy Strategic Development Fund	6,763	-	-	-	6,763
Byzantine to Mamluk settlement project	21,277	11,730	13,199	(19,808)	-
Iktanu publication project	1,553	-	1,553	-	-
Travel grant fund	1,740	-	-	8,260	10,000
Kenyon Institute Library Fund	220	100	36	-	284
Business Development Fund	110,838	154,354	221,668	(6,348)	37,176
Dissertation Prize Scheme Donation	500	-	500	-	-
Mapping Digital Heritage in Jordan	42,028	9,678	39,602	-	12,104
Our Past, Our Future all together in Faynan	7,158	13,097	20,255	-	-
Nahrein Network Projects	6,200	(4,100)	-	-	2,100
Archaeology to Business in Faynan	-	11,907	11,790	(117)	-
Al Tajir Trust	-	5,000	-	-	5,000
Tali Dhiban	-	4,653	3,806	-	847
BIRI Manifesto	-	36,000	31,437	-	4,563
<b>Total restricted funds</b>	<b>317,236</b>	<b>846,251</b>	<b>880,442</b>	<b>(16,776)</b>	<b>266,269</b>
<b>Designated funds</b>					
Ancient Jerusalem publication sales	4,721	-	-	(4,721)	-
Fundraising	4,520	-	-	(4,520)	-
Centenary Fund	7,109	-	-	(7,109)	-
Website improvements	858	-	-	(858)	-
British Institute renewals and repairs programme	6,000	-	-	(6,000)	-
Kenyon Institute fund raising support	7,000	-	-	(7,000)	-
Editor Contribution	2,500	-	-	(2,500)	-
<b>Total designated funds</b>	<b>32,708</b>	<b>-</b>	<b>-</b>	<b>(32,708)</b>	<b>-</b>
<b>General funds</b>	<b>254,173</b>	<b>49,156</b>	<b>14,674</b>	<b>49,484</b>	<b>338,139</b>
	<b>604,117</b>	<b>895,407</b>	<b>895,116</b>	<b>-</b>	<b>604,408</b>

**Restricted funds:**

- The British Academy BIRI grant is money granted by the British Academy to specifically support research, library collections and conservation, communications and outreach, core establishment costs. It includes amounts from the primary and contingency grants.
- The British Academy Incentivisation Grant represents funds awarded to increase institutes disciplinary and funding-base breadth. The grant was awarded to 'map' Social Science Research in Syria. Due to the deteriorating situation in Syria, the focus of the project subsequently shifted to Jordan and the broader Levant.
- The British Academy Advanced Language Training represents funds awarded from the British Academy Language and Quantitative Skills Programme. The grant was awarded for Advanced Language Provision in Arabic for post-doctoral researchers.
- The British Academy Strategic Development Fund represents funds awarded to research projects to encourage Institutes to broaden their research and funding base.

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**9 Fund movements (continued)**

- The Ancient Jerusalem Project is funded by the Leverhulme Trust and Institute of Aegean Prehistory. The funds are to bring to publication remaining material from the archaeological excavations directed by Dame Kathleen Kenyon in Jerusalem. This fund is continuing to receive income from the interest on funds held.
- Jerusalem Excavation Publication funds are to be used solely for the publication of the Ancient Jerusalem project, until publication of the last volume in the series. This fund is continuing to receive income from the interest on funds held.
- The Travel Grant Fund represents donations from CBRL members to fund the Travel Grants programme.
- The Kenyon Institute library fund consists of donations from St John's College, Oxford to fund book purchases for the Kenyon Institute library. This fund is continuing to receive donations.
- The Business Development Fund represents grant-in-aid received from the British Academy for the purposes of supporting fundraising, seeking further sources of research funding, maximising the commercial aspects of operations, and funding cost
- Mapping Digital Heritage in Jordan is a research project to harness digital technologies in the management and protection of cultural heritage with King's College London and the Hashemite University
- The Nahrein Network Project funds are to allow a visiting fellowship to the UK on 'Museums in Beirut: Towards a Sustainable Approach to Heritage'.
- The Al Tajir Trust consists of a grant awarded during the year to help fund new work and reading spaces for the library at the Kenyon Institute.
- Tall Dhiban was received from the University of Liverpool for research to strengthen the local stewardship of Tall Dhiban, a historical site 70 kms south of Amman, Jordan.
- BIRI Manifesto (ONLY X) was awarded by the British Academy to develop a collective brand for the 'BIRI' research institutes that are funded by the British Academy.

**10 Analysis of assets between funds**

The net assets are held for the various funds as follows:

	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
	<u>2022</u>	<u>2022</u>	<u>2022</u>
	£	£	£
Tangible fixed assets	-	18,820	18,820
Cash at bank and in hand	401,430	342,958	744,388
Other net current assets/(liabilities)	(69,891)	(38,817)	(108,708)
Provisions	(124,643)	-	(124,643)
	<u>206,896</u>	<u>322,961</u>	<u>529,857</u>
2020-21 figures for comparison	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
	<u>2021</u>	<u>2021</u>	<u>2021</u>
	£	£	£
Tangible fixed assets	2,049	17,378	19,427
Cash at bank and in hand	428,006	342,054	770,060
Other net current assets/(liabilities)	(78,697)	(21,293)	(99,990)
Provisions	(85,089)	-	(85,089)
	<u>266,269</u>	<u>338,139</u>	<u>604,408</u>

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
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**11 Lease commitments**

The Council had the following commitments under non-cancellable operating leases for the land and buildings which expire:

	2022	2021
	£	£
Within one year	2,027	47,119
Between two and five years	149,750	0
	<u>151,777</u>	<u>47,119</u>

**12 Related party transactions**

One trustee of the charity received a research grant from the charity during the year (2021: two). The Charity Commission has given consent that grants may be awarded to trustees provided that: at no time more than one third of the members of the Committee benefit; at no time shall the annual total of grants made to members of the Committee exceed more than one quarter of the annual total expenditure; a member of the Committee shall withdraw from any meeting whilst his or her application for an award of grant is being discussed. This consent gave rise to a change in the constitution and approval was gained for this change at an EGM.

**13 Pension commitments**

The organisation participates in the Universities Superannuation Scheme (USS), a defined benefit multi-employer defined benefit scheme. USS is currently in deficit and at the year-end CBRL had entered into an agreement to participate in a recovery plan to reduce the deficit.

A liability of £94,550 (2021: £62,831) has been recognised with an increase in pension costs of £31,719 (2021: £7,054 decrease) and an interest charge of £1,068 (2021: £2,222). Contributions in the year totalled £24,140 (2021: £26,582).

The latest available complete actuarial valuation of the Retirement Income Builder is at 31 March 2020 (the valuation date), which was carried out using the projected unit method.

Since the institution cannot identify its share of USS Retirement Income Builder (defined benefit) assets and liabilities, the following disclosures reflect those relevant for those assets and liabilities as a whole.

The 2020 valuation was the sixth valuation for the scheme under the scheme-specific funding regime introduced by the Pensions Act 2004, which requires schemes to have sufficient and appropriate assets to cover their technical provisions. At the valuation date, the value of the assets of the scheme was £66.5 billion and the value of the scheme's technical provisions was £80.6 billion indicating a shortfall of £14.1 billion and a funding ratio of 83%.

The key financial assumptions used in the 2020 valuation are described below. More detail is set out in the Statement of Funding Principles ([uss.co.uk/about-us/valuation-and-funding/statement-of-funding-principles](http://uss.co.uk/about-us/valuation-and-funding/statement-of-funding-principles))

CPI assumption      Term dependent rates in line with the difference between the Fixed Interest and Index Linked yield curves, less 1.1% p.a. to 2030, reducing linearly by 0.1% p.a. to a long term difference of 0.1% p.a. from 2040

Pension increases  
(subject to a floor of 0%)      CPI assumption plus 0.05%

Discount rate (forward rates)      Fixed interest gilt yield curve plus:  
Pre-retirement: 2.75% p.a.  
Post retirement: 1.00% p.a.

The main demographic assumption used relates to the mortality assumptions. These assumptions are based on analysis of the scheme's experience carried out as part of the 2020 actuarial valuation. The mortality assumptions used in these figures are as follows:

Mortality base table      101% of S2PMA "light" for males and 95% of S3PFA for females.

Future improvements to mortality      CMI 2019 with a smoothing parameter of 7.5, an initial addition of 0.5% p.a. and a long term improvement rate of 1.8% pa for males and 1.6% pa for females

The current life expectancies on retirement at age 65 are:	2022	<u>2021</u>
Males currently aged 65 (years)	23.9	24.7
Females currently aged 65 (years)	25.5	26.1
Males currently aged 45 (years)	25.9	26.7
Females currently aged 45 (years)	27.3	27.9

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

**13 Pension commitments (continued)**

A new deficit recovery plan was put in place as part of the 2020 valuation, which requires payment of 6.2% of salaries over the period 1 April 2022 until 31 March 2024 at which point the rate will increase to 6.3%. The 2022 deficit recovery liability reflects this plan. The liability figures have been produced using the following assumptions:

	2022	2021
Discount rate	3.00%	2.50%
Pensionably salary growth	Various	Various

Overseas pension movement	2022	2021
	£	£
As at 1 April 2021	22,258	12,408
Severance pay	-	(475)
Pension charge for the year	7,835	10,325
	<u>30,093</u>	<u>22,258</u>